

IN THE UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re:) Chapter 11
)
Delphi Corporation, et al.) Case No. 05-44481 (RDD)
) (Jointly Administered)

Response to 4th Omnibus Objection to Claims by Delphi Corporation, *et al*; Sierra Liquidity Fund, LLC (Assignee); Mayville Engineering Co Inc. (Assignor), Claim No. 15983 and 1004

from: Sierra Liquidity Fund, LLC (Assignee); Mayville Engineering Co Inc. (Assignor), Claim No. 15983 and 1004, 2699 White Road, Ste. 255, Irvine, CA 92614, (949) 660-1144, ext. 17, fax: 949-660-0632, saugust@sierrafunds.com, tgarka@sierrafunds.com

to: Chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004

Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Attn: General Counsel)

Counsel for the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, IL 60606 (Attn: John Wm. Butler, Jr., John K. Lyons, and Randall G. Reese)

re: Sierra Liquidity Fund, LLC (Assignee); Mayville Engineering Co Inc. (Assignor), Claim No. 15983 and 1004

date: Friday, December 29th, 2006

Sierra Liquidity Fund, LLC ("Sierra") has received the Debtor's 4th Omnibus Objection to claims requesting that Claim # 15983 be expunged as duplicative, while Claim # 1004 should remain as the surviving claim in the amount of \$31,187.22 against the debtor, Delphi Corporation (#05-44481).

While Sierra does not object to the amount of the claim we do object to the below listed items and suggest certain remedies:

1. Claim # 15983 was filed on 08/09/2006 amending the previously filed claim # 1004 which was filed on 12/05/05. Therefore the surviving claim should be the amending claim # 15983, while the previously filed claim # 1004 should be expunged as duplicative.
2. Claim # 15983 was filed with the purpose of seeking to clarify which debtor entity the claim is against. Claim # 15983 was filed against Delphi Medical Systems Colorado Corporation (#05-44507) and Delphi Corporation (#05-44481), et al.
3. The Debtors have scheduled the liability in the amount of \$31,076.96 in the Schedule of Assets and Liabilities filed by Debtor Delphi Medical Systems Colorado Corporation (#05-44507). Upon review of the supporting invoices and claim documentation included with Claim # 15983 and Claim # 1004, we agree that Claim # 15983 is due and payable by Delphi Medical Systems Colorado Corporation (#05-44507).
4. To expedite resolution of Claim # 15983 Sierra suggests the Debtors and Sierra enter into a Stipulation Agreement allowing Claim # 15983 in the amount of \$31,187.22 against Delphi Medical Systems Colorado Corporation, while expunging Claim # 1004 as duplicative. Sierra suggests such stipulation should be sent to our attention for signature.
5. All supporting and necessary claim documents have been filed with the court in the timely filed Proof of Claim # 1004 and the Amending Proof of Claim # 15983.

Please contact either of the following at your earliest convenience to resolve the objection.

Sierra Liquidity Fund, LLC

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